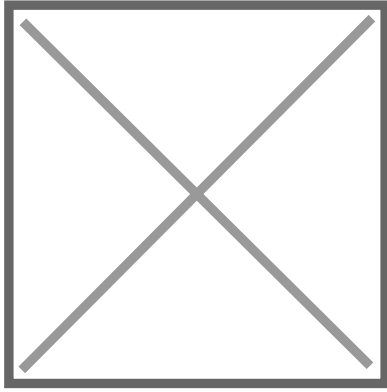




Tax regime for new residents – 2024 version

Descrizione

Italy's "Regime Impatriati" is a special tax incentive designed to attract professionals to relocate to Italy by offering significant tax benefits. Recent legislative changes have modified the requirements and benefits of this regime, effective from January 1, 2024. Here's an overview of how the regime functions starting in 2025:

Eligibility Criteria:

1. **Non-Residency Requirement:** Individuals must not have been tax residents in Italy for at least three tax periods prior to the year they become Italian tax residents.
2. **Employment in Italy:** The individual must be employed or self-employed in Italy.
3. **Duration of Stay:** The individual must commit to residing in Italy for at least four years.

Tax Benefits:

- **Income Tax Reduction:** Eligible individuals can benefit from a 50% reduction in taxable employment or self-employment income, with a maximum cap of €600,000 per year.
- **Duration of Benefits:** The tax benefit applies for the tax year in which the individual transfers their tax residency to Italy and extends for the following four years, totaling five years of tax incentives.

Additional Considerations:

- **Highly Qualified Professionals:** The regime is particularly aimed at highly qualified or specialized individuals, aligning with definitions similar to those for a Schengen Blue Card.
- **Inter-Company Transfers:** The regime also applies to individuals transferring within the same corporate group, provided specific conditions are met.

These changes aim to attract international talent and encourage the return of Italian citizens by offering substantial tax incentives.

Data

25/08/2026

Data di creazione

07/02/2025